

(Sri K. KENCHAPPA)

failure of the Government to reply. My agony is that even this matter has been considered several times, they have not kept the promise and we the Members want to know whether even if directions are given, they are flouted by the Government.

Sri B. D. JATTI.—Sir, the Government is always interested in supplying replies to questions. If there is any delay in any Department, I will look into that and supply all the information needed as per rules, Sir.

Sri K. KENCHAPPA.—This assurance has been given several times. Let this be the last. I should like to know whether they will be in a position to give answers tomorrow by this time.

Mr. CHAIRMAN.—I hope so.

2-00 P.M.

CHAIR'S RULING *RE*: SEEKING PRIOR PERMISSION FOR MAKING REPRESENTATIONS IN THE HOUSE.

Mr. SPEAKER.—The Hon'ble Member Sri Shamsundar sought to make some representation yesterday immediately after question hour. I told him that according to the practice as followed in this House, prior notice has to be given to the Presiding Officer and prior consent obtained from him before any matter outside the order paper can be raised in the House. I also said that I would examine the precedents and give considered ruling today. I have examined the proceedings of this Assembly in detail and I find that on any number of occasions wherever Hon'ble Members sought make representation, the Speaker has always ruled that unless previous intimation has been given and previous permission obtained, no Hon'ble Member can raise to make any representation. It is also clear from the Rules of Procedure that save as otherwise provided in the rules, no business not included in the list of business for the day shall be transacted at any meeting without the leave of the Speaker (Rule 31 sub-rule (3)). It is clear that unless in item of business is put on the order paper, it would not be proper for that item to be taken up. There may however, be cases where certain representations have to be made by members in respect of matters outside the order paper, in such cases, the Speaker has to determine whether the time of the House could be taken up for discussing or debating such matters; otherwise, the order paper, loses all significance. I therefore want to make it clear that whenever any Hon'ble Member wants to make any representation in respect of a matter not in the order paper, he should give previous intimation to the Presiding Officer and obtain his permission to raise the matter in the House.

The Hon'ble Member, Sri Shamsundar, also sought to place in the hands of the Chair certain letters and telegrams received by him. They are not petitions in the sense that they were not addressed either to the Speaker or to the House and were not in the prescribed form. It is not usual practice for letters addressed to members to be passed on to the Chair or to the Ministers through the Chair. It is open to the member to approach the Minister directly in such matters instead of through the Chair or in the House.

PAPERS LAID ON THE TABLE

Sri B. D. JATTI (Chief Minister).—Sir, I beg to lay on the Table Notification No. GAD 27 BAM 60 dated 23rd January 1961 (Amendment to Rule 7 of the Mysore Ministers Travelling Allowances Rules, 1959) as required under section 15 (2) of the Mysore Ministers Salaries and Allowances Act, 1956.

I beg to lay on the Table as required under section 9 (2) of the Mysore Stamp Act, 1957, the following orders:—

- (i) Order No. RD 43 GST 60 dated 27th February 1961 (Remission of Stamp Duties);
- (ii) Order No. RD 1 GST 60 dated 6th March, 1961, (Remission of Stamp Duties).

Sri T. SUBRAMANYA (Minister for Development and Local Self-Government).—Sir I beg to lay on the Table the following Notifications and rules required under section 246 of the Mysore Village Panchayats and Local Boards Act, 1959:—

- (i) Notification No. LLH 6 BAD 60 dated 20th February 1961 (The Mysore Village Panchayats and Local Boards (Removal of Difficulties) Order No. 1 of 1961);
- (ii) The Mysore Panchayats Claims to Property (Procedure) Rules, 1960 (No. DRL 55 VAD 60 dated 22nd February 1961).

Sri B. VAIKUNTA BALIGA (Minister for Law and Labour).—Sir, beg to lay on the Table the following Notifications as required under section 15 (2) of the Mysore Legislature Salaries Act, 1956:

- (i) Notification No. LAW 110 LGR 60 dated 18th October, 1960 (Amendment to the Mysore (Legislature Salaries of Members) Rules, 1956);
- (ii) Notification No. LAW 46 LGR 60 dated 25th October 1960, (Amendment to the Mysore Legislature (Presiding Officers) Medical Attendance Rules, 1959).

MYSORE MOTOR VEHICLES (TAXATION ON PASSENGERS AND GOODS) BILL, 1959.

Motion to consider

Sri H.M. CHANNABASAPPA (Minister for Home).—Sir, I beg to move. “That the Mysore Motor Vehicles (Taxation on Passengers and Goods) Bill, 1959, be taken into consideration.”

Mr. CHAIRMAN.—Motion moved:

“That the Mysore Motor Vehicles (Taxation on Passengers and Goods) Bill, 1959, be taken with consideration”.

Point of order

Sri M. C. NARASIMHAN (K. G. F.).—Sir I raise to a point of order. I rise to oppose the consideration of this Bill on two grounds. One is that it is not in accordance with the rules of this House. I will very briefly indicate how it is not in accordance with one of the rules. Rule 68 (2) says: “Clauses or provisions in Bills involving expenditure from public funds shall be printed in thick type or in italics.” That has not been complied with. This Bill also involves taxation. Of course the financial memorandum has said something about it to which I shall come later on. The other ground on which I oppose the consideration of this Bill is rule 69 which involves delegation. So far as this Bill is concerned, what was required in terms of the rule was that a memorandum of delegated legislation ought to have been appended. Of course, this Bill contains a certain memorandum on delegated legislation, but I wish to point out that it is neither in accordance with the recommendations of the Subordinate Legislation Committee nor is it proper. For instance, there are several clauses which involve delegation that has not been specifically mentioned. For instance clause 21 gives power to the Government to make rules. But it does not specifically mention certain powers. For instance clause 9 (3) says “Distrainments under sub-section (2) may also be made by such officers or class of officers or class of officers as the State Government may, by general or special order, direct...” That means the State Government authorises a particular officer by a general order to take action. That is a delegation. Likewise clause 12 also says “any officer empowered in this behalf...” So, that also involves delegation, but these are not at all referred to in clause 21 which is a clause giving the power to make rules. It may be stated that it is covered by the general omnibus clause “or any other matter which is required...” I invite the attention of the House to the recommendation of the Subordinate Legislation Committee in its First Report wherein this matter came up for consideration and it is stated that the Government should not take shelter under the omnibus clause that the State Government may make rules to carry out the purposes of the Act. The Subordinate Legislation Committee has held that such a provision may mean that under it anything under the sun can come under that garb and so it is

a definite and vague delegation or excess delegation, more than what is contemplated as normal. So to that extent the memorandum on delegated legislation is not there. That is so far as the rule is concerned.

Then there is a more fundamental objection and that is with reference to the constitutional propriety of this Bill. *Prima facie* the object of the Bill is not correct. If it is supposed to be a tax on passenger and goods, from the common sense point of view the passenger or the owner of the goods should pay the tax. So this tax must be capable of being paid or recovered from the passenger or the owner of the goods. If you will kindly see the Bill, it does not provide for that. Clause 3 of the Bill says: "...a tax on all passengers, luggage and goods carried by stage carriages..." but the actual submission of returns is not by the passenger or the owner of the goods. For example, take the penalty clause. Who has to pay; it is the operator that has to pay the tax and not the passenger who takes advantage of the stage carriage. Recovery of tax, penalty for non-payment of tax or the right to compose—all these things are exclusively the responsibility of the operator. Nowhere does the passenger or the goods come into the picture. If it is not a tax on passenger or goods, certainly it cannot come within the purview of the State List, that is—Entry 50 of List II "Taxes on goods and passengers carried by road or on inland waterways." If it is really tax on passengers and goods, certainly the State Legislature is competent to enact a legislation; but as I have already indicated, it is not so. Then the State Legislature is not competent to enact such a legislation. As I have already stated, the tax is not to be collected from the passenger. The tax is exclusively leviable on the owner of the vehicle. It is really doubtful if it does not transgress the Union List.

Sri G. VENKATAI GOWDA (Palyam).—In support of what Mr. Narasimhan said, this is a Bill which intends to levy tax on passengers and goods. If you closely scrutinise the several provisions, it appears as if it is a tax to be paid by the operator of the bus. That would be clearly known if we could see clause 14—Composition of tax:

"The Tax Officer may on application by the operator permit him in the first instance and under the conditions specified in the Second Schedule, compound the tax assessable on him under this Act, by paying in lieu thereof a fee fixed in the manner specified in the Schedule."

That is for the composition of tax. Under clause 14, there is an application from the operator. Sub-clause (2) says:

"No operator who has been permitted to pay a fee by way of composition under sub-section (1) shall collect any amount by way of tax during the period to which such composition applies."

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That means the operator who takes advantage of clause 14 is prohibited from levying that tax on the passenger, from recovering the tax from the passenger during that period. That is clear from sub-clause (2). Suppose I take a permit to run a bus for three months and I take advantage of clause 14 and pay by way of composition some tax; I am prohibited to collect the tax from the passengers or on goods during these three months. So I have to pay the amount from my income. The operator is required to pay the tax to the Government from his own income because he is prohibited from levying the tax on the passengers or on goods according to sub-clause (2) of clause 14. We are not entitled to legislate on incomes other than agriculture income, according to the Constitution. Tax on income other than agriculture comes under the Union List. Only on agriculture income we are competent to enact legislation and not on other income. According to sub-clause (2), the operators are prohibited from levying any tax on passengers or goods and such being the case, this House is not competent to levy any tax on income other than agriculture as per No. 82 Union List. Therefore, I submit that on the point of order raised by Sri Narasimhan apart from the observations that he has made, this Bill cannot be considered at all.

Sri V. SRINIVASA SHETTY (Coondapur).—The point of order raised is quite reasonable. A tax is levied and on whom the tax is levied in his particular case? The passengers either before composition or after composition have no responsibility to pay the tax at all; they do not carry any burden at all, unlike sales tax. As Sri Venkatai Gowda said just now, for the period of composition, the passengers or the persons who carry their goods, have no burden to carry. The burden totally falls on the operators. Therefore, it is not a tax on passengers or goods but actually on the operators. "On operators" "means on the income of the operators"; it cannot be anything else. If you say that the operator is taxed, it is the income of the operator that is taxed. Logically it is quite clear that neither the passengers nor the goods are taxed and there is no burden on the passenger or on the goods. It is the operator's income that is taxed. Under Entry 89 of List I of of Schedule VII it is quite clear that the State Government have no right to levy such tax at all. "Terminal taxes on goods or passengers, carried by railway, sea or air; taxes on railway fares and freights." I reliably understand that the Government of India have levied the tax and the railways have increased their fares. Though it says "taxes on railway fares and freights," they have increased the fares; that is to say, the burden lies on the passengers and the goods. How does this Bill operate though it says 'taxes on goods and passengers'. The operators have no right to increase the fare as the railways have done under entry 89. Under Entry 89 of List I 'taxes on railway fares and freights', they have levied tax on railways also, but the railways have increased the fares and freights; that is to say, the burden falls on the

passengers and the freights. But unlike the railways with regard to the goods carried by the passenger in the bus, the burden does not fall either on the passenger or on the goods; the burden actually falls on the operators, that is, on the operators' income. Of course, I am not opposed to this Bill, but constitutionally, Government have no right to bring such a Bill at all.

Sri H. M. CHANNABASAPPA.—I am sorry to note that very experienced legislators like Sriyuts Narasimhan, Srinivasa Setty and Venkatai Gowda, two of whom are eminent lawyers, should raise these objections which are on the face of it not tenable. Rule 68 (2) says; "Clauses or provisions in Bills involving expenditure from public funds shall be printed in thick type or in italics." I should like to submit that there is no clause in this Bill which makes provision for expenditure

There may be implied expenditure incurred on behalf of the establishment. But, there is no clause which specifically provides for the expenditure in the Bill.

Hon'ble Member Sri Narasimhan took objection saying that rule 69 provides for delegation of powers and he also quoted some authority to the effect that Government cannot cover itself by an omnibus clause. It is not so. We have provided wherever necessary for making rules for the implementation of this Act.

Sri M. C. NARASIMHAN.—Clause 9 (3) and clause 12 do not specifically refer to any rule making powers.

Sri H. M. CHANNABASAPPA.—Here we actually take the power under the clause itself and it is not intended to delegate the power to anybody. Government take power to appoint the officer as it deem fit. So, it is not correct to say that it is a omission to make mention of it in clause 21. So, the objection raised by Mr. Narasimhan with regard to item 1 and 2 do not hold water. The third objection that he raised was that the State Government has no powers to pass this Bill because the intention of the legislation is to tax the permit holder or the operator and not the passenger or the owner of the goods. I am sorry, it is not correct. Sri Venkatai Gowda drew attention to clause 14 where provision has been made for composition and that it amounts to imposition on the permit holder and not the passenger or the owner of goods. That argument is not correct. The intention of the Bill is to impose tax on passenger and goods and recover the same from the passenger and the owner of the goods; that is the intention. Clause 3 makes it very clear that the tax intended to be levied is in addition to the payable fare or freight. Clause 14 makes provision for compounding. Such of those who compound the tax by payment of certain fee leviable under the Bill, need not submit the report of the various items contemplated under the Bill. It is only as a matter of convenience that he may pay a certain fee, which fee will be in addition to the freight recoverable by the person: he will make a lumpsum instead of paying

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as and when collected. We given have him the facility to make a lumpsum payment of tax and that lumpsum will be based on various factors. He will collect on the passenger at the rates prescribed under law and some times he may collect less or some times more, depending upon the number of passengers that are conveyed and the goods that is transported. Thereby, some times he stands to lose and some times he stands to gain.

Sri M. C. NARASIMHAN.—Bearing this in mind, please read 14 (2).

Sri H. M. CHANNABASAPPA.—I have read it. If you want it to be made more clear I have no objection. During the course of the debate, that point could be clarified.

Sir, the point raised by my friend Sri Srinivasa Shetty rather very much surprised me. This Bill is introduced in exercise of the power vested in Government of Mysore under Schedule 7, List 2, Item No. 56. I do not think a big argument is necessary. Similar Bill has been passed in Bihar, Andhra Pradesh, in Madras and Bombay; some of the Operators have gone to courts and the courts had held that this comes under the State List under the Constitution and therefore, I do not think we can take the stand which Mr. Srinivasa Shetty has taken. Therefore, I beg to submit that there is no point of order raised by Mr. Narasimhan and supported so ably by my two friends, Sri Venkatai Gowda and Sri Srinivasa Shetty.

2-30 P.M.

Sri G. VENKATAI GOWDA.—My point is different. In 14 (2), the operator is prohibited from levying and collecting the tax. If he collects under 14 (3) he will be punished.

Sri H. M. CHANNABASAPPA.—I have made it clear that it is a voluntary payment. It is a tax which he should have collected in the normal course and he will accommodate these things within the total amount that he collects by way of fares.

Sri S. D. KOTHAWALE (Chikodi).—Section 14 gives an option to the operator. It may happen sometimes that an operator does not want to collect this tax from his passenger so that he may not loose the passenger. He may prefer to pay it out of his income, if he so wants, but it is purely optional. That cannot however be called a tax.

Sri M. C. NARASIMHAN.—Clause 14 (2) says definitely that the operator is not entitled to collect any tax.

Sri S. D. KOTHAWALE.—It is optional. The operator cannot be compelled to compound.

Sri G. VENKATAI GOWDA.—If he is not going to collect the tax from his customers, then obviously he is paying from his own income. My submission is that we are not entitled to legislate in respect of taxes on income.

Sri T. SUBRAMANYA.—May I intervene? If a man earns income, the State Government is not entitled to tax such income. But if a man earns and pays profession tax, it is admissible. Under clause 14, if an operator may compound by paying a lump-sum amount. If we allow him to collect, he will exploit the situation and make a lot of money. We have given him the option either to collect the tax and give it to us and if he does not want to do so—he might not like to keep accounts, collect it from his customers and undergo lot of trouble—he may compound. The choice is left to him. Either of this choice, does not make the bill out-of-order. Even, for argument's sake, if the section is out-of-order, the bill stands and does not become invalid. If he wants to pay from his own pocket we cannot prevent it, but it does not amount to a tax on income at all. He may pay from his pocket from the income he derives, say, from his garden.

Sri M. C. NARASIMHAN.—What do you call it? Is it a levy?

Sri T. SUBRAMANYA.—It is for the operator to make his choice. If he compounds, it is not a tax or a levy. In any case, I suggest that this matter may be considered by the House when we reach the section concerned. The whole bill cannot be *ultra vires* on that account.

Sri B. VAIKUNTA BALIGA.—Sir, the matter is very simple, but it has been complicated by wrong approaches, nothing else. This legislature is entitled to impose taxes on goods and passengers carried by Road. This is covered by entry 56 of List II. Section 3 specifically provides that such a levy and the mode of collection as to how it is to be implemented, is a matter of procedure. It can be done in various ways: It can be done by having an officer on the spot to collect and taken directly from the passengers or from the owner of the goods. But in order to avoid the cost of expenditure, in the collection by such procedures in the interest of the public, this machinery has been set in motion—the person who sells the ticket to the passenger, or the person who carried the goods, is constituted by implication as an agent with a statutory liability to collect and give it to Government.

Sri G. VENKATAI GOWDA.—Where is the statutory liability imposed to collect. An operator may compound.

Sri B. VAIKUNTA BALIGA.—If he does not want to collect from his customers, he can pay it himself from his income by way of composition. That is not a tax. He pays it from any source, it may be independent of his profession. It may be from his income from the garden properties that he owns. We are not entitled to ask from what source he is paying the composition.

An HON'BLE MEMBER.—What is the basis?

Sri B. VAIKUNTA BALIGA.—The basis is the voluntary desire of the operator. Can we say that he is to pay from this income or that. A tax is one which is leviable on a person and he must perforce pay it, whether he likes it or not. An amount paid voluntarily is never a tax.

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We are not entitled to ask for the sources and analyse it. Moreover, once an operator compounds and pays he is not entitled to refund, though he is unable to carry on the profession or from the next day he incurs a loss. The provision for composition cannot be mixed up with the idea that it is a tax. The point raised is that it is beyond the competence of the State Legislature because it amounts to a tax on income. It does not amount to an income, firstly, because composition is voluntary whereas a tax is compulsory and secondly, the composition amount has to be paid by the operator irrespective of his profit or loss or whether he continues or goes out of business—there is no question of refund once he pays it—whereas an income tax is based on the quantum of income, its source, etc.

Sri M. C. NARASIMHAN.—Have you read 14 (1) ? It is clear.

Sri B. VAIKUNTA BALIGA.—Voluntary payment made to suit his own proposal.

Sri C. J. MUCKANNAPPA (Gubbi).—I have very great regard for the Law Minister. But he has forgotten this. Please read 14 (1) :

“14 (1) : The Tax officer may on application by the operator permit him in the first instance and under the conditions specified in the second Schedule, compound the tax assessable on him under this Act by paying in lieu thereof a fee fixed in the manner specified in the schedule.”

Why do you forget this aspect and go on arguing and beating the dead horse. You please convince us whether this is a fee. You please withdraw this Bill and consider this whole aspect. Let him not have to go before the court and let there be no strictures because he is already in trouble.

Sri C. M. ARUMUGHAM.—If this composition of tax is agreed to, that means you are going to compromise and consult with him and then fix up the fee. That fee is based on the collection or on his income from the bus for the carriage of the goods. Therefore, this is a tax on income. Therefore Sir, I say that we are not competent to enact this law.

Sri G. VENKATAI GOWDA.—In addition to what my friend says, if you kindly read the second schedule :

“1. The Composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of the permit or for a period of the currency of the permit or for a period of three months, whichever is less, at the rate—
(a) in the case of a stage carriage—seventy-five naye paise per seat per year per mile, of the total daily mileage permitted or at the option of the operator, of seven rupees and fifty naye paise per seat per month...”

It relates to the tax leviable on fare and freights. If you say that he can pay voluntarily from any source, it does not hold water. My submission is that he pays this tax out of his income, and therefore he is paying it as income tax and we are not entitled to legislate on incomes other than agricultural incomes.

Sri H. M. CHANNABASAPPA.—The matter has been sufficiently discussed. Government has made its point of view very clear and I hope we have carried conviction to many friends. It cannot be argued that it is going to be a tax on income and therefore it will amount to income tax and will not come within the purview of the State Legislature. It is not correct. By implication it is a composition of tax and will be levied on passenger himself by implication. Therefore, for these reasons, I have already said that the points of order raised by Hon'ble Members will have no merit and we can proceed.

Mr. CHAIRMAN.—The point is very clear. So far as the first objection is concerned, rules 68 and 69 do not apply to this case because there are specific clauses in the Bill which provide for specified expenditure.

Secondly rule 69 is not applicable because to powers are not delegated, but powers are being delegated to frame rules. As such there is no question of power and if at all a question of delegation of power arises, it would be a good policy and it does not render the bill out of order.

Another point raised is, because it is a tax on income, therefore it is a Central subject and the State Assemblies are not competent to enact. There appears to be some confusion. As for clause 3, it is clear that the taxation is contemplated on passengers and luggage and goods. How to make good that tax is a different question. In what way the tax will be paid is different. Whatever tax in whatever shape is levied, one has to pay it out of his income. When anybody pays tax out of his income, it does not mean that there is a tax on income. Here it is a tax on passengers and luggage of goods whether it belongs to the lorry to the carriage-owner or anybody else, he is made responsible for the payment on the passenger's luggage and goods and he is not made responsible to pay something on income which he is having. Therefore, this Bill falls within the entry 56 of the State List. 14 (2) is the mode of collection. It is proper and it is in order that this Bill may be introduced.

Sri C. J. MUCKANNAPPA.—Sir, I am not questioning your ruling. I have another objection for the consideration of this Bill. This Bill was introduced in 1959 and the Finance Ministers Statement in 1960-61 is here. The Statement of Objects and Reasons and the Financial Memorandum on Delegated legislation. When this Bill was introduced, it is stated that it is necessary to achieve the targets set in the Second Plan. In view of the need for road transport development as outlined in the Second Five-Year Plan, the State Government has to take action

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to improve State Fund roads, District Fund roads as well as rural communications and take other steps on the lines suggested by the Planning Commission. Now the Second Plan is over. I do not know how my friend Sri Channabasappa comes forward with his Bill after two years at a time when we are speaking about the merits of the Third Five-Year Plan. According to the statements made by my Hon'ble friend, it is not in order to bring in legislation now which they wanted to bring in 1959 and utilise all the realisations for a definite purpose. They have not done so and so they are not entitled to bring this legislation and get the assent from this House and collect and spend money for something else.

Another point is that the finance Memorandum says the enforcement of the provisions of the proposed Bill will require additional staff at an approximate cost of Rs. 3.53 lakhs per annum as against this expenditure, the revenue expected from the levy of tax on passengers and goods according to the proposed Bill is estimated roughly at Rs. 90 lakhs per annum. In the budget speech of the Finance Minister to this House for the year 1960-61, it is stated.—ಮುಂಬಯಿ, ಮದ್ರಾಸು ಮತ್ತು ಆಂಧ್ರಪ್ರಾಂತ್ಯಗಳಲ್ಲಿರುವಂತೆ ರಸ್ತೆಗಳಲ್ಲಿ ಒಡಾಡುವ ಮೋಟಾರು ವಾಹನಗಳಲ್ಲಿ ನಂಟರಿಸುವ ಪ್ರಯಾಣಿಕರ ಮೇಲೂ ಮತ್ತು ಸಾಗಿಸುವ ಸಾಮಾನುಗಳ ಮೇಲೂ ಅಲ್ಪ ಸೇಕಡಾವಾರು ದರದಲ್ಲಿ ತೆರಿಗೆಯನ್ನು ವಿಧಿಸುವುದಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟ ವಿದೇಯಿಕವನ್ನು ಈ ಸಭೆಯಲ್ಲಿ ಮಂಡಿಸಿರುವ ವಿಚಾರವು ಸದಸ್ಯರ ನೆನಪಿಗ್ಗೊಳಿಸಬಹುದು. ಈ ವಿದೇಯಿಕವು ಒಂದು ಶಾಸನವಾದ ಮೇಲೆ ಈ ವಿಷಯದಿಂದ ಒಂದು ವರ್ಷಕ್ಕೆ 50 ಲಕ್ಷ ರೂಪಾಯಿಗಳ ವರಮಾನವು ಬರುವುದೆಂದು ನಿರೀಕ್ಷಿಸಲಾಗಿದೆಯೆಂದು ತಿಳಿದಿದ್ದಾರೆ. In the year 1959, they expected Rs. 90 lakhs as tax, but now in the Budget speech they expect only Rs. 50 lakhs. This is a contradictory statement. There is a ruling by the Speaker that such a contradictory financial memorandum should not be given to this House as it will mislead the Members of this House. A similar question arose at the time of the Slum Clearance Bill in which the financial memorandum was defective. Then there was a ruling by the Speaker that such a thing should not happen and so, the concerned Minister agreed immediately that he would correct it.

There is another thing. In the financial memorandum, they say that the revenue expected is Rs. 90 lakhs, but in the budget speech, they say it is only Rs. 50 lakhs. So, the question is whether the financial memorandum is correct or not, whether they are really eager to collect this or not.

Sri H.M. CHANNABASAPPA.—This matter was already brought to my notice. The Hon'ble Member is exploiting the situation arising out of a misprint. There is no point of order.

Sri C. J. MUCKANNAPPA.—I do not know whether it is misprint or not. This is the book supplied by the Legislature Secretariat and I find it there. There has been no errata issued. So my request to the concerned Minister through you is to furnish the correct information and after that if the House feels so, it would be considered. Otherwise I would request him to withdraw the Bill and bring it after some time.

Mr. CHAIRMAN.—The statement of the Finance Minister in his budget speech does not affect this Bill and, therefore, there is no point of order.

Sri C. J. MUCKANNAPPA.—What happens to the reference to utilisation of this revenue for the second Plan?

Mr. CHAIRMAN.—My ruling is there.

Motion to circulate the Bill for eliciting public opinion.

Sri U. M. MADAPPA (Chamarajanagar).—Sir, I beg to move:

“That the Mysore Motor Vehicles (Taxation on passengers and goods) Bill, 1959, be circulated for eliciting public opinion before the end of 30th June 1961.”

Mr. CHAIRMAN.—Motion moved:

“That the Mysore Motor Vehicles (Taxation on passengers and goods) Bill, 1959, be circulated for eliciting public opinion before the end of 30th June 1961.”

Mr. CHAIRMAN.—Both the motions are before the House for debate.

Sri M. C. NARASIMHAN.—Sir, I want a clarification from you regarding the procedure. I would like to know whether Members who speak on the motion for circulation will get another chance to speak on the consideration motion.

Mr. CHAIRMAN.—Members can cover both the motions in their speeches.

Sri M. C. NARASIMHAN.—The two motions are entirely different. On the motion for circulation, we would like to make only a few observations as to why it should be circulated. At that stage, the general discussion on the Bill would not have taken place at all. As was done last time, I suggest that we may take up both the motions separately. We will first dispose of the motion for circulation and if it is not carried, we will take up the consideration motion.

Mr. CHAIRMAN.—It will be easy if both the motions are taken up together and discussed. Members who want to speak on both the motions may be given a little more time.

Sri M. C. NARASIMHAN.—Our difficulty is that we cannot mix up the two simultaneously. On the motion for circulation, we may speak only for a few minutes without going into the merits of the Bill, but when the general consideration of the Bill is before the House, we will have to make detailed observations.

Mr. CHAIRMAN.—So far as the motion for consideration is concerned, members can make detailed observations. As regards the amendment, there is really very little to say except to say whether he supports or opposes it. So I think both the motions can be discussed together.

Sri M. C. NARASIMHAN.—With due respect to the chair, I would suggest that we may dispose of the motion for circulation first.

Mr. CHAIRMAN.—The practice in the past also has been to discuss both the motions together.

Sri G. VENKATAI GOWDA.—If the House agrees for circulating the Bill for eliciting public opinion, then we would be saving the time for discussion of the motion for consideration.

Mr. CHAIRMAN.—The House will now adjourn and meet at 3-30 P.M.

The House adjourned for recess at Three of the Clock and reassembled at Thirty Minutes past Three of the Clock.

[Mr. CHAIRMAN in the Chair.]

†Sri H. M. CHANNABASAPPA.—Sir, while moving that the Mysore Motor Vehicles Taxation on Passengers and goods Bill be taken into consideration I would like to make a few remarks.

This Bill, I may remind the Hon'ble Members, was introduced on 7th December 1959 in this House. On account of pressure of business of urgent nature, it was not possible to consider the provisions of this Bill. Anyway, I am happy that most of the Members on both sides have more or less agreed in principle, to the provisions of the Bill.

Sir, it is a Bill intended to levy a small tax by way of surcharge on the passenger and the goods transport throughout the length and breadth of the State. An amendment was sought to be moved that it may be published for circulation for public opinion. It is obviously not necessary because the bill has been before the public for such a long time and no useful purpose would be served by further eliciting public opinion. Another point raised was that the Bill suffers from certain procedural and legal defects. The matter has already been explained that the State Government is within its province in enacting this Bill into law. The main object of this taxation is to find funds for the growing expenditure on developmental programmes, particularly construction of new roads, improvements of existing roads and the like. As Hon'ble Members are aware, the developmental activities have been shooting up from year to year. There is great need to harness all possible sources of revenue to meet the demands of the public and also to implement the programmes under the second and third plans which we have before us. One such source is to levy a small percentage of tax on the fares charged

from passengers and goods. This kind of levy has been already in force in a number of States, Madras, Andhra Pradesh, Bihar, Kerala, Bombay and Punjab. There is nothing new in what we are doing. On the other hand, I am also sorry that it was not possible for us to have introduced it earlier because we could have obtained lot of income. I have given the reasons why it was not possible to do so because of more urgent problems before the house.

Having said so much, it may be of interest to Hon'ble Members to know that we have launched a very huge programme on road development. The road length which was maintained by the Public Works Department was 13873 in 1936. To-day it is 22,824 miles. These roads have to be maintained by the State and the surface that is required to meet the load traffic today is definitely of a higher specification than what was sufficient in the past. We have got to increase the road-width, improve the surface, widen the roads, increase the length and a number of odd things have to be done to meet the present traffic which has grown up by leaps and bounds. The enormous expenditure required for this purpose passes one's comprehension. Maintenance is also costly compared to what it was sometime back. In 1958-59, the total expenditure including both plan and non-plan roads, was of the order of 355.23 lakhs whereas in 1959-60, we spent 401.97 lakhs. In 1960-61, it was something phenomenal, the total expenditure last year is of the order of 887.88 lakhs. That only indicates that within the course of 2 or 3 years, the expenditure on road development has more than doubled itself. Therefore, it is high time that all of us put our heads and hearts together and find out ways and means of getting funds to effect necessary improvements for the existing roads and also enhance the programme of road development on all fronts. With this view, this Bill has been placed before this Hon'ble House.

Coming to the provisions of the Bill.....

Sri C. M. ARUMUGHAM.—Sir, is the Minister speaking on the Bill now. If so, I want to know as to what happened to Sri Madappa's motion that the Bill be circulated to elicit public opinion.

Mr. CHAIRMAN.—Both are being discussed together.

Sri Y. VEERAPPA.—That would be against convention, Sir, The motion moved by Sri Madappa is altogether a separate motion, quite distinct from the motion of the Minister for its consideration by the House. If ultimately the House agrees for circulation to the public, it would only mean that the debate now going on is infructuous.

Mr. CHAIRMAN.—The debate is recorded. It will be of use. No one can presume what result of the debate would be. It is not against the rules that both the motions are discussed together.

Sri C. J. MUCKANNAPPA.—Rule 73 is clear on the point. There cannot be two motions before the House simultaneously.

Mr. CHAIRMAN.—Where is the provision prohibiting that. In what way is the procedure now adopted wrong. My difficulty is that the Business Advisory Committee has allotted 2½ hours for this Bill and we have to adhere to that time.

Sri C. J. MUCKANNAPPA.—This House can extend the time or ask the Business Advisory Committee to extend the time.

Mr. CHAIRMAN.—I am not disputing the powers of the House. Normally we have to adhere to the time-limit prescribed, unless there are exceptional reasons. I do not find such reasons put forth now.

Sri C. J. MUCKANNAPPA.—If we allow the Minister's motion being discussed first, the object of Sri Madappa's motion will be frustrated.

Mr. CHAIRMAN.—On previous occasions, this procedure was adhered to.

Sri U. M. MADAPPA.—Is the discussion now going on on my motion or the Minister's motion.

It will lead to confusion whether the Assembly is discussing one motion or the other. It will not be clear. There is likely to be confusion. You are clubbing together two motions and it is very confusing.

Sri M. C. NARASIMHAN.—The objections seems to be that two motions cannot be discussed together particularly when one motion runs counter.

Sri C. M. ARUMUGHAM.—This motion for circulation is strictly in the nature of an amendment of the Bill and it can be moved only when the original motion has been moved. But here, it is different amendment. It is a motion.

Mr. CHAIRMAN.—It is an amendment made to the motion of the Minister and that can be clubbed. There is no reason to argue more on that point. I am sorry. I am not convinced.

Sri H. M. CHANNABASAPPA.—Clauses 1 and 2 deal with short title and extent and definition and I do not think there is any necessity for me to traverse in detail these on two clauses.

Clause 3 in fact Sir, is the operative clause of the whole Bill. According to clause 3, Government take the power of levying tax on passengers and goods and that the tax shall be on passengers, luggage and goods carried on stage carriages at such rates as would yield an amount equal to ten percentum of the amount of fares and freights payable to the operator of a stage carriage, except where such stage carriage plies exclusively within a municipal area or exclusively on such routes serving municipal and adjacent areas as may be approved by the State Government. That is the scheme of things. Now Sir, I may indicate that after considering this matter in further detail, Government have come to the conclusion that it is not desirable to exempt the tax on passengers carrying on stage carriage vehicles moving within the municipal areas. Government will be moving the amendment on that point at the appropriate stage.

Sri G. VENKATAI GOWDA.—Is there any statutory liability on the part of the operator to collect the tax ?

Sri H. M. CHANNABASAPPA.—By implication, he will be the person who will collect the tax as prescribed and credit it to the treasury. I will come to that point later. The operator shall collect for Government tax over and above the fares and freights fixed by him to an extent equivalent to 10 per cent of the fare and freight that has been fixed. Where the man collects the tax not under a Separate entity but along with the fares *plus* tax, in that case, he will remit to the treasury 1/11 of the total amount which will mean that fares *plus* 10 per cent of the tax. He will have to charge that. But on goods transported by public carrier vehicles, the tax that is leviable is 3 per cent or 3 nP. in the rupee freights payable to the operator in a public carrier. Where the operators tax are collected separately, the amount so collected will have to be credited to the treasury. In this connection, I might give a comparative idea of the tax that is levied in other States in this Country :

	Passenger tax		Goods
Bombay ...	10%	...	Nil
Madras ...	5%	...	3%
Andhra Pradesh	20%	...	6%
Punjab ...	16 2/3%	...	16 2/3%
Mysore (proposal is)	10%	...	3%

It might also interest Hon'ble Members to note that the Bombay Government have recently proposed to introduce a Bill proposing an increase the tax from 10 to 15 per cent. The Bill is now in my hands. The reasons given are that the State is in need of funds for developmental activity and they propose to increase it from 10 to 15 per cent.

Sri C. J. MUCKANNAPPA.—We do not know how they propose to spend in it Bombay.

Sri B. G. KHOT.—Is that including luggage or excluding ?

Sri H. M. CHANNABASAPPA.—That is passenger tax. Provision has also been made in clause 3 whenever an operator proposes to carry goods free, even there, the Bill provides for the collection of tax on passenger or goods. Or even when an operator carries things at reduced rate, we have sufficient provision to prevent any escape the payment of tax on grounds that they are carrying it either free or at reduced rates.

Clauses 4 provides for submission of returns and annual returns will have to be submitted to Government in the prescribed manner.

Clauses 4, 5 and 6 are only supplementary and auxilliary to Clause 3. Clause 3 is the only operative portion of the whole Bill.

Clause 6 prescribes the procedure where and how returns have to be submitted and what is to be done where returns are not submitted.

(Sri H. M. CHANNABASAPPA)

Clause 7 provides for fares and freights escaping assessment. How exactly they escape assessment can be recovered and clause 8 provides for the payment of a tax penalty and recovery of tax.

One material clause which requires some explanation is clause 14.

3-30 P.M.

Because Sections 10, 11, 12, and 13 are also consequential and auxiliary.

In Section 14, provision has been made for composition of taxes. A similar provision exists in Section 4 of the Madras Act. The pattern is the same not only in Madras but also in Andhra Pradesh and everywhere because the Bill itself is very simple and the scheme of things is also simple. We have a uniform pattern all over. Under this clause where an operator agrees to pay a prescribed fee, then that operator need not collect the tax and need not submit returns which are expected of him under the Act. Of course, this is only voluntary and there is absolutely no pressure whatsoever. It is only when an operator feels for his own convenience that it is better to make payment of the fee prescribed under the Act, that he should not collect the tax from passengers and he need not submit returns as expected under the Act.

Sri G. VENKATAI GOWDA.—What about Government acting as operator?

Sri H. M. CHANNABASAPPA.—Even they will be treated as any other operator.

Then Section 15 provides for offences committed by individual operators and the penalties for the same. Section 16 provides for offences committed by companies. This is the model pattern suggested by the Government of India in respect of all offences committed by companies and that has been introduced here.

Section 17 provides for composition of offences and what should happen when an offence is committed. There are two courses open. One is to punish him under the penal clauses or compound the offence. A provision has been made in Section 17 for compounding the offence. A person who wants to compound an offence will have to pay something more than the tax that he is normally expected to pay and that composition amount shall not exceed twice the amount of tax that he is normally expected to pay.

Then the next Section provides for officers to be public servants. This is quite normal and necessary. Then Section 20 provides for limitation for suits and prosecutions and Section 21 provides for the power to make rules. These are all auxiliary clauses and do not require any lengthy elucidation. This is a simple Bill calculated to augment the resources of the State and as Hon'ble Members have already expressed themselves, they are in agreement with the Bill in principle.

Sri G. VENKATAI GOWDA.—Who said? I oppose it even on principle.

Sri H. M. CHANNABASAPPA.—At least some of the Hon'ble Members opposite including my friend Sri Narasimhan have not opposed it in principle. Of course, there might be a little opposition here and there on account of an incorrect understanding of the principle of the Bill but even that will dwindle away after having heard me about the financial requirements of the State in view of the enormous developmental activities taking place under the third five year plan.

Sri G. N. PUTTANNA (Tumkur).—I would like to know whether the Transport Minister will be brought to court if there is an offence under Section 8 in the Road Transport Department.

Sri H. M. CHANNABASAPPA.—The Minister would not come in the court, but the operator.

Sri G. N. PUTTANNA.—He is to operator.

Sri H. M. CHANNABASAPPA.—Let us not have a quarrel over that matter. Any operator functioning under the Motor Vehicles Act will come within the purview of the Bill.

With these few words, I commend the Bill for the consideration of the House.

†ಶ್ರೀ ಯು. ಎಂ. ಮಾದಪ್ಪ (ಚಾಮರಾಜನಗರ).—ಸ್ವಾಮೀ, ಈ ಮಸೂದೆಗೆ ಸಂಬಂಧ ಪಟ್ಟಂತೆ ಈಗಾಗಲೇ ನಾನು ಮುಂದೆ ಮಂಡಿಸಿರತಕ್ಕ ಅಮೆಂಡುಮೆಂಟಿನ ಮೇರೆ ಮಾತನಾಡಬೇಕೇ ಅಥವಾ ಮಸೂದೆಯ ಮೇಲೆಯೇ ಮಾತನಾಡಬೇಕೇ ಎನ್ನುವುದರ ಬಗ್ಗೆ ನನಗೆ ಜ್ಞಾನವೇಯಾಗಿಬಿಟ್ಟಿದೆ. ಎರಡನೆಯದಾಗಿ ಮೊದಲು ಮಾತನಾಡಬೇಕೆಂದು ತಮ್ಮ ಅಪ್ಪಣೆಯಾಗಿರುವಾಗ ನಾನು ಒಂದು ವಿಷಯವನ್ನು ಈ ಸಭೆಯ ಗಮನಕ್ಕೆ ತರಲಿಚ್ಛಿಸುತ್ತೇನೆ.

ಮೊಟ್ಟಮೊದಲು ಈ ಮಸೂದೆಯನ್ನು ಯಾವಾಗ ತರುತ್ತಾರೆ ಎನ್ನುವುದು ಸಾರ್ವಜನಿಕರಿಗೆ ಗೊತ್ತಿರಲಿಲ್ಲ. ಅದಕ್ಕೆ ಪ್ರಥಮವಾಗಿ ನಮಗೂ ಗೊತ್ತಿರಲಿಲ್ಲ. 1960-61ನೇ ಇಸವಿಯಲ್ಲಿ ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು ಈ ವಿಧವಾದ ತೆರಿಗೆಯನ್ನು ಹಾಕಲು ಮಸೂದೆಯನ್ನು ದೇಶದಲ್ಲಿ ತರುತ್ತೇವೆಂದು ಹೇಳಿದ್ದರು. ಆದರೆ ಅವರೂ ಕೂಡ ಎಷ್ಟರಮಟ್ಟಿಗೆ ಅವರು ತರುತ್ತಾರೆ ಎನ್ನುವುದರ ಬಗ್ಗೆ ನಮಗಂತೂ ಗೊತ್ತಿರಲಿಲ್ಲ. ಆದರಿಂದ ಅನುಮಾನವೂ ಇತ್ತು. ಅದಕ್ಕಾಗಿಯೇ ಒಂದು ಸಾರಿ ಇಲ್ಲಿ ಬಂದಿದ್ದಂತಹ ಮಸೂದೆ ವಾಪಸ್ಸು ಹೋಗಿ ಇದೀಗ ಎರಡನೆಯ ಸಾರಿ ನಮ್ಮ ಮುಂದೆ ಈಗ ಬಂದಿದೆ ಎನ್ನುವುದೇ ಇದಕ್ಕೆ ಸಾಕ್ಷಿಯಾಗಿದೆ. ಸಾರ್ವಜನಿಕರಿಗೂ ಕೂಡ ಇದು ಬರುತ್ತದೆಯೋ ಇಲ್ಲವೋ ಎನ್ನುವಂತಹ ಒಂದು ಸಂದಿಗೆ ಪರಿಸ್ಥಿತಿಯಲ್ಲಿ ಸಾರ್ವಜನಿಕರು ಮತ್ತು ಈ ಸಭೆಯ ಮಾನ್ಯ ಸದಸ್ಯರು ಇದ್ದರು. ಹೀಗಿರುವಾಗ ಏಕೆಂದೆಂತಹ ಒಂದು ಮಸೂದೆಯನ್ನು ಸರ್ಕಾರ ಜಾರಿಗೆ ತರುವುದು ಅಷ್ಟು ಒಳ್ಳೆಯದಲ್ಲ. ಸಾರ್ವಜನಿಕರ ಗಮನಕ್ಕೆ ತರಲು ಸಾಕಾದಷ್ಟು ಕಾರಾವಕಾಶ ಕೊಡಬೇಕು. ಇಲ್ಲಿನ ಸದಸ್ಯರಿಗೂ ಕೂಡ ಅವರಿಗೆ ತಿಳಿದಂತಹ ಸಾರ್ವಜನಿಕರಲ್ಲಿ ಹೇಳಲು ಅವಕಾಶವನ್ನು ಕೊಡಬೇಕು. ಹೀಗೆ ಕೊಡಬೇಕಾಗಿತ್ತು ಎಂದು ತಿಳಿಸುತ್ತಿದ್ದೇನೆ. ಪ್ರಜಾಪ್ರಭುತ್ವ ಯುಗದಲ್ಲಿ ಇದು ಒಳ್ಳೆಯ ಸಂಪ್ರದಾಯ. ಈ ಸಂಪ್ರದಾಯಕ್ಕೆ ತಕ್ಕಂತೆ ಪ್ರಜಾಪ್ರಭುತ್ವವನ್ನು ನಂಬಿಕೊಂಡಿದ್ದರೆ ಇದನ್ನು ಮಾಡಬೇಕು ಎಂದು ನಾನು ಒತ್ತಾಯಪಡಿಸುತ್ತೇನೆ. ಇದನ್ನು ಏಕೆ ಮಾಡಬೇಕೆಂದು ತಾವು ಕೇಳಬಹುದು. ತಮಗಿಲ್ಲ ತಿಳಿದಂತೆ ಈ ಬಿಲ್ಲೆಯಿಂದ ಮೋಟಾರು

(ಶ್ರೀ ಯು. ಎಂ. ಮಾದಪ್ಪ)

ವಾಹನಗಳ ಮಾಲೀಕರುಗಳ ಮೇಲೆ ಬೀಳುವುದಿಲ್ಲ. ಈ ತೆರಿಗೆ ಸಾರ್ವಜನಿಕರ ಮೇಲೆ ಬೀಳುತ್ತದೆ ಮತ್ತು ಅವರಿಗೆ ಒಂದು ಹೊರೆಯಾಗುತ್ತದೆ; ಎನ್ನುವುದು ನನಗೂ ಗೊತ್ತು ಮತ್ತು ಇಲ್ಲವಾದ ಎಲ್ಲ ಸದಸ್ಯರಿಗೂ ಗೊತ್ತು. ಸಾಮಾನುಗಳ ಸಾಗಣೆ ಮಾಡತಕ್ಕ ವಾಹನಗಳ ಮೇಲೆ ಬೀಳುತ್ತದೆ ಎಂದು ಹೇಳುವುದನ್ನು ನೋಡಿದರೆ, ಇದರಲ್ಲಿರುಂತ್ ಒಂದು ಸಾರಿ ಇಲ್ಲಿನ ತತ್ತ್ವವನ್ನು ಒಪ್ಪಿಕೊಂಡು ಶೇಕಡಾ ಮೂರರಷ್ಟು ಎಂದಿರುವುದು. ಶೇಕಡಾ ಹತ್ತರವರೆಗೆ ಅಥವಾ ಇನ್ನೂ ಹೆಚ್ಚಾಗಿ ಎಂದರೆ ಶೇಕಡಾ ಹದಿನೈದರವರೆಗೂ ಹೋಗುತ್ತದೆ. ಇದನ್ನು ಸಾರ್ವಜನಿಕರು ಅರ್ಥ ಮಾಡಿಕೊಂಡಿದ್ದಾರೆ. ಹೀಗೆ ಮಾಡುವುದರಿಂದ ಆಹಾರ ಪದಾರ್ಥಗಳು ಮತ್ತು ಅದಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟ ಪದಾರ್ಥಗಳ ಬೆಲೆಗಳೂ ಏರಿಹೋಗುತ್ತದೆ. ಹೀಗೆ ಎಲ್ಲ ಸಾಮಾನುಗಳ ಬೆಲೆಗಳೂ ಏರುಪೇರಾಗುತ್ತದೆ. ಈ ತೆರಿಗೆಯನ್ನು ಕನ್ಸೂಮರುಗಳ ಮೇಲೆ ಪಿಪ್ಪೆ ಮಾಡುವುದರಿಂದ ಈಗಾಗಲೇ ಪದಾರ್ಥಗಳ ಬೆಲೆಗಳು ಏರುತ್ತಿವೆ. ಆಹಾರ ಪದಾರ್ಥಗಳು ಎಂದರೆ, ಸಾರ್ವಜನಿಕರ ನಿತ್ಯ ಜೀವನಕ್ಕೆ ಬೇಕಾದ ಪದಾರ್ಥಗಳ ಬೆಲೆಗಳು ಹೆಚ್ಚುತ್ತವೆ ಎನ್ನುವಂತೆ ನನಗೆ ಒಂದು ಸಣ್ಣ ಅರ್ಥವಾಗುತ್ತದೆ. ಹೀಗಿರುವುದರಿಂದ ಸಾರ್ವಜನಿಕರು ತಮ್ಮ ಖರ್ಚು ವೆಚ್ಚಗಳನ್ನು, ಆದಾಯವನ್ನು ಸರಿಪಡಿಸಿಕೊಳ್ಳಲು ಸಾಕಾದಷ್ಟು ಕಾರಾವಕಾಶವನ್ನು ಕೊಡಬೇಕು. ಇದರಿಂದ ಅವರುಗಳ ಫ್ಯಾಮಿಲಿ ಬಡ್ಡೆಟ್ಟನ್ನು ಸರಿಪಡಿಸಿಕೊಳ್ಳಬೇಕಾಗುತ್ತದೆ. ಇದಕ್ಕೆ ಸಾಕಾದಷ್ಟು ಅವಕಾಶವನ್ನು ಕೊಡುವುದು ಸರಕಾರದ ಕರ್ತವ್ಯ. ಆ ರೀತಿ ಕೊಡುತ್ತಾರೊಂದು ನನಗೆ ಸರಕಾರದಲ್ಲಿ ನಂಬಿಕೆ ಇದೆ. ಆ ನಂಬಿಕೆಯನ್ನು ಸರಕಾರದವರು ಉಳಿಸಿಕೊಳ್ಳಬೇಕೆಂದು ನಾನು ಅಶಿಸುತ್ತೇನೆ.

ಇನ್ನು ಸರ್‌ಕುಲೇಷನ್ ಆಫ್ ದಿ ಬಿಲ್ ಎನ್ನುವ ವಿಷಯದಲ್ಲಿ ಮಾತನಾಡುವಾಗ ಸಂಬಂಧಪಟ್ಟ ಮಂತ್ರಿಗಳು ಹೇಳಿದರು. ಈ ತೆರಿಗೆಯಿಂದ ಬರತಕ್ಕ ಹಣವನ್ನು ನಾವು ದೇಶದಲ್ಲಿ ಏವರ್‌ಪುಮೆಂಟು ಕೆಲಸಗಳಿಗೋಸ್ಕರ ಉಪಯೋಗಿಸುತ್ತೇವೆ, ರಸ್ತೆಗಳನ್ನು ಉತ್ತಮ ರೀತಿ ಯಲ್ಲಿರುವಂತೆ ವ್ಯವಸ್ಥೆಮಾಡಲು ಉಪಯೋಗಿಸುತ್ತೇವೆಂದು ಹೇಳಿದರು. ಸಾಮಾನ್ಯವಾಗಿ ತೆರಿಗೆಯನ್ನು ಹಾಕುವಾಗಲೆಲ್ಲಾ ಇದು ಸರ್ವೇಸಾಮಾನ್ಯವಾದ ಸರಕಾರದ ಒಂದು ಸ್ಲೋಗನ್ ಇದು ಎಂದು ನಾನು ಭಾವಿಸುತ್ತೇನೆ. ಇಲ್ಲಿಯೂ ಕೂಡ ಇದು ಸರ್ವೇಸಾಮಾನ್ಯವಾದ ಸ್ಲೋಗನ್ ಅಲ್ಲದೆ ಮತ್ತೇನಲ್ಲ. ಇದರಲ್ಲಿ ಬರತಕ್ಕ ತೆರಿಗೆ ಯಾವ ಉದ್ದೇಶಕ್ಕಾಗಿ ಹಾಕುತ್ತಿದ್ದೀರಿ ಎನ್ನುವುದನ್ನು ಸ್ಪಷ್ಟವಾಗಿ ಹೇಳಿ ಬೇರೆ ಒಂದು ಪ್ರಾವಿಷನನ್ನು ಇದರಲ್ಲಿ ಹಾಕಿ ಅದಕ್ಕೆ ಉಪಯೋಗಿಸುತ್ತೇವೆ ಎಂದು ಹೇಳಿದ್ದರೆ ಅಂತಹದನ್ನು ನಾವು ಒಪ್ಪಿಕೊಳ್ಳಬಹುದಾಗಿತ್ತು. ಈಗ ರೋಡು ಫಂಡು ಎಂದು ಹೇಳುತ್ತಾರೆ. ಇಲ್ಲಿಯವರೆಗೂ ರೋಡು ಫಂಡು ಎಂದು ಹೇಳಿರುವುದರಲ್ಲಿ ಎಷ್ಟು ಜಮಾ ಬಂದಿದೆ, ಎಷ್ಟು ಖರ್ಚಾಗಿದೆ ಎನ್ನುವುದರ ಲೆಕ್ಕ ಯಾರಿಗೂ ಗೊತ್ತಿಲ್ಲ. ಇಂತಹ ಒಂದು ಹಣಕಾಸಿನ ಪರಿಸ್ಥಿತಿ ಇದೆ. ಇದಕ್ಕಾಗಿ ಒಂದು ಫಂಡನ್ನು ಎಸ್ಟಾಬ್ಲಿಷ್ ಮಾಡುವುದಕ್ಕೆ ಏನಾದರೂ ಪ್ರಾವಿಷನ್ ಇದ್ದಿದ್ದರೆ ಮತ್ತು ಕಾನೂನುಬದ್ಧವಾಗಿ ಫಂಡನ್ನು ಸ್ಥಾಪನೆ ಮಾಡುವುದಕ್ಕೆ ಏನಾದರೂ ಪ್ರಾವಿಷನ್ ಇದ್ದಿದ್ದರೆ ಬಹಳ ಚೆನ್ನಾಗಿತ್ತು. ಆದನ್ನು ಇವತ್ತಿನ ದಿವಸ ಸರ್ಕಾರ ಮಾಡದೆ ಇರುವಾಗ ಈ ಬಿಲ್ಲನ್ನು ಯಾವ ಉದ್ದೇಶದಿಂದ ಪಾಸ್ ಮಾಡುತ್ತಾರೆ ಎಂಬುದಾಗಿ ಹೇಳುವುದಕ್ಕೆ ಸಾಧ್ಯವಿಲ್ಲ. ದ್ವಿತೀಯ ಪಾಂಚ್‌ವಾರ್ಷಿಕ ಯೋಜನೆ ಖರ್ಚಿಗೆ ಹಣ ಬೇಕಾಗಿದೆ ಎಂದು ಒಂದು ಪದವನ್ನು ಅಲ್ಲಿ ಉಪಯೋಗಿಸಿದ್ದಾರೆ. ಈಗಾಗಲೇ ಏಪ್ರಿಲ್ ಒಂದಕ್ಕೆ ಎರಡನೆಯ ಪಾಂಚ್ ವಾರ್ಷಿಕ ಯೋಜನೆಯು ಇವತ್ತಿನ ದಿವಸ ಮುಗಿಯಿತು. ಈ ಸಂದಿಗ್ಧ ಪರಿಸ್ಥಿತಿಯಲ್ಲಿ ಈ ಬಿಲ್ಲನ್ನು ತಂದಿದ್ದೀರಿ. ಇದು ವಿಚಿತ್ರವಾದ ಸಂಗತಿ. ಇದು ವಿಚಿತ್ರವಾದ ಒಂದು ಪಾದ ಎಂಬುದು ಇದರಲ್ಲಿ ಚೆನ್ನಾಗಿ ಅರ್ಥವಾಗುತ್ತದೆ. ಅದರಿಂದ ಇಂತಹ ಬಿಲ್ಲನ್ನು ತಂದಾಗ ಈ ಸಭೆಯ ಸದಸ್ಯರ

ಅಭಿಪ್ರಾಯ ಮಾತ್ರ ತೆಗೆದುಕೊಂಡು ಇಲ್ಲಿ ಚರ್ಚೆಮಾಡಿ ಈ ಬಿಲ್ಲನ್ನು ಪಾಸ್ ಮಾಡುವುದು ಅಷ್ಟು ಒಳ್ಳೆಯ ಸಂಪ್ರದಾಯವಲ್ಲ. ಅದಕ್ಕಾಗಿ ಈ ಸಭೆಯ ಹೊಂದಿಗೆ ಇರುವ ಸಾರ್ವಜನಿಕರ ಅಭಿಪ್ರಾಯವನ್ನು ಸಹ ಇವತ್ತಿನ ದಿವಸ ಈ ಬಗ್ಗೆ ಮಂತ್ರಿಗಳಾದವರು ತಾವು ತಿಳಿದುಕೊಳ್ಳಬೇಕಾದುದು ಮೊದಲ ಕರ್ತವ್ಯ. ಆಗ ಅದು ಮನುಷ್ಯನ ಒಂದು ನಿತ್ಯಜೀವನದ ಮೇಲೆ ಪರಿಣಾಮಕಾರಿಯಾಗುತ್ತದೆ. ಆದ್ದರಿಂದ ಈ ಬಿಲ್ಲಿನ ಅಂಶಗಳೆಲ್ಲಾ ಸಾರ್ವಜನಿಕರಿಗೊಲಗೂ ತಿಳಿಯುವಂತೆ ಇದನ್ನು ಸರ್ಕ್ಯುಲೇಟ್ ಮಾಡುವುದಕ್ಕೆ ಸರ್ಕಾರದವರು ತಕ್ಕ ಅವಕಾಶವನ್ನು ಕೊಡಬೇಕೆಂದು ನಾನು ಈ ಒಂದು ವಾದವನ್ನು ತಮ್ಮ ಮುಂದಿಡುತ್ತೇನೆ.

ಕೆಲವು ಸ್ನೇಹಿತರು ಇನ್ನು ಕೆಲವು ವಿಷಯಗಳನ್ನು ಹೇಳಿದರು. ಈಗ ಇಲ್ಲಿ ಹಣವನ್ನು ಪ್ಯೂಪ್ರೆಟ್ ಮಾಡಿರುವುದನ್ನು ಉಪಯೋಗಿಸಬೇಕಾಗಿದ್ದರೆ ಇವತ್ತಿನ ದಿವಸ ಮಂತ್ರಿಗಳು ಮಾತ್ರ ನಾಡುವ ರೀತಿ ನೋಡಿದರೆ ನನಗೆ ಆಶ್ಚರ್ಯವಾಗುತ್ತದೆ. ಪಿ. ಡಬ್ಲ್ಯು. ಡಿ. ಮಂತ್ರಿಗಳಾಗಿಯೇ ಇನ್ನೂ ವಾದ ಮಾಡುತ್ತಿದ್ದಾರೆಂದು ನನಗನ್ನಿಸುತ್ತದೆ. ಹೆಚ್ಚಿಗೆ ಕೆಲಸವನ್ನು ಪಿ. ಡಬ್ಲ್ಯು. ಡಿ. ಯವರು ಮಾಡದಿದ್ದರೆ ಅದಕ್ಕೆ ಒಂದು ಫಂಡನಾದರೂ ಮಾಡಬಹುದಾಗಿತ್ತು. ಇವತ್ತಿನ ದಿವಸ ರೋಡ್ ಟ್ಯಾಕ್ಸ್ ಎಂಬುದಾಗಿ ಮಧ್ಯೆ ತಂದಿದ್ದಾರೆ. ಹೀಗೆಯೇ ಯಾವ್ಯಾವು ತರಹ ತೆರಿಗೆಗಳನ್ನು ಜನಗಳ ಮೇಲೆ ಇದೇ ಮೋಟಾರ್ ವಾಹನಗಳಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಹಾಕಿದ್ದಾರೆ. ಹಿಂದೆ ರೋಡ್‌ಟ್ಯಾಕ್ಸ್ ಎಂಬುದು ಇತ್ತು. ಅದಕ್ಕೆ ರಸ್ತೆಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ರಸ್ತೆಗಳ ಮೇಲೆ ಒಡಾಡುವ ಮೋಟಾರುಗಳಿಗೆ ಲೈಸೆನ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಹಾಕಿದ್ದಾರೆ. ಅದು ಹಂತಹಂತವಾಗಿ ದಿನೇ ದಿನೇ ಹೆಚ್ಚಿತು. ಇತ್ತೀಚೆಗೆ ಸೀಟುಗಳಮೇಲೆ ತೆರಿಗೆ ಬಂತು. ಈಗ ಸೀಟುಗಳೂ ಹೋಗಿ ಸೀಟುಗಳ ಮೇಲೆ ಕೂತುಕೊಳ್ಳುವುದಕ್ಕೆ ತೆರಿಗೆ ಕೊಡಬೇಕೆಂಬುದಾಗಿ ಹೇಳುತ್ತಾರೆ. ಇನ್ನು ಮುಂದೆ ನಮ್ಮ ಹೆಚ್ಚೆತ್ತಿರುವ ಟ್ಯಾಕ್ಸ್, ಬಾಡಿಗೆ ಟ್ಯಾಕ್ಸ್ ಬರುತ್ತದೋ ಏನೋ ಎಂಬ ಅನುಮಾನ ನನಗೆ ಬಂದಿದೆ. ಕೊನೆಯಲ್ಲಿ ನೀವು ಹಾಕಿಕೊಳ್ಳುವ ಟೋಪಿಗಳೂ ಟ್ಯಾಕ್ಸ್ ಹಾಕುತ್ತೀರೋ ಏನೋ ಗೊತ್ತಿಲ್ಲ. ಆದ್ದರಿಂದ ಈ ರೀತಿ ತೆರಿಗೆಗಳನ್ನು ಜನರಮೇಲೆ ಹೊರಿಸುವಾಗ ಯಾವ್ಯಾವರೀತಿಯಾದ ತೆರಿಗೆಗಳನ್ನು ಹೊರಿಸಿದರೆ ಜನರಿಗೆ ಕಷ್ಟವಷ್ಟಾಗಲಾರದು ಎಂಬುದನ್ನು ಸರ್ಕಾರದವರು ತಿಳಿದುಕೊಂಡು ಎಚ್ಚರಿಕೆಯಿಂದ ಜಾರಿ ಮಾಡಬೇಕು.

Sri C. M. ARUMUGHAM.—Under the constitution, no tax can be imposed for practising religion. Whether you put on 'Nama' or 'Vibudhi', you won't be taxed for that.

ಶ್ರೀ ಯು. ಎಂ. ಮಾದಪ್ಪ.—ಈ ರೀತಿಯಾಗಿ ಈ ತೆರಿಗೆಯನ್ನು ವಿಧಿಸುವುದರಿಂದ ಜನರಿಗೆ ಬಹಳ ಕಷ್ಟವಾಗುತ್ತದೆ. ಸಾರ್ವಜನಿಕರು ಇದನ್ನು ನೋಡಿ ಹೊರಗೆ ವಿಶೇಷವಾಗಿ ಭಯ ಪಡುತ್ತಿದ್ದಾರೆ. ಇನ್ನು ಈ ಬಗ್ಗೆ ಎಷ್ಟು ತರಹ ತೆರಿಗೆಗಳಿವೆಯೋ ಎಂದು ಹೇಳುತ್ತಿದ್ದಾರೆ. ಸರ್ಕಾರ ಯಾವ್ಯಾವ ತರಹದಲ್ಲಿ ಸಾಧ್ಯವೋ ಆಯಾ ತರಹಗಳೆಲ್ಲಾ ತೆರಿಗೆ ಹಾಕಬೇಕೆಂಬ ಮನಸ್ಸನ್ನು ಇಟ್ಟುಕೊಂಡಿರುವುದು ಸರಿಯಲ್ಲ. ರೋಡಿಗೆ ಮತ್ತು ವಾಹನಗಳಿಗೆ ಸಂಬಂಧ ಪಟ್ಟಂತೆ ಇನ್ನೂ ಕೆಲವು ತೆರಿಗೆಗಳನ್ನು ಹಾಕುತ್ತೇವೆಂದು ಹೇಳಿದ್ದರೆ ಬಹಳ ಚೆನ್ನಾಗಿತ್ತು. ಸಂಚಾರ ಮಾಡುವ ಜನಗಳ ಮೇಲೆ ಹಾಗೂ ಅವರು ಸಾಗಿಸತಕ್ಕ ವಸ್ತುಗಳ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕುವುದಕ್ಕೆ ನಿಜವಾಗಿ ಸರ್ಕಾರ ಚೆನ್ನಾಗಿ ಯೋಚನೆ ಮಾಡದೆ, ಆ ಬಗ್ಗೆ ಜನರಿಗೆ ತಮ್ಮ ಅಭಿಪ್ರಾಯವನ್ನೂ ಸಹ ಕೊಡುವುದಕ್ಕೆ ಅವಕಾಶವನ್ನು ಕೊಡದೆ, ಈ ರೀತಿಯಾಗಿ ಹೊಸ ತೆರಿಗೆಯನ್ನು ಬಸ್ ಪ್ರಯಾಣಿಕರ ವಸ್ತುಗಳ ಮೇಲೆ ಹಾಕುವುದರಿಂದ ಸಾರ್ವಜನಿಕರ ಬೆನ್ನು ಮೂಳೆ ಮುರಿಯುವಂತಾಗಿದೆ. ತೆರಿಗೆ ಹೊರೆ ಎಲ್ಲರಿಗೂ ಅನ್ವಯಿಸುತ್ತದೆಂದು ಹೇಳುತ್ತಾರೆ. ನಿಜವಾಗಿ ಸಾರ್ವಜನಿಕರ ಆದಾಯ ಹೆಚ್ಚಿದೆಯೇ ಅಥವಾ ಇಲ್ಲವೇ ಎಂಬುದನ್ನು ಯೋಚನೆ ಮಾಡದೆ ಇವತ್ತಿನ ದಿವಸ ಈ ತೆರಿಗೆಯನ್ನು ಹಾಕಿದ್ದಾರೆ. Capacity to pay must be

(ಶ್ರೀ ಯು. ಎಂ. ಮಾದಪ್ಪ)

assessed and they must be taxed. ಅಂತಹ ಒಂದು ಸರ್ವೆ ಕಾರ್ಯ ನಡೆಸಬೇಕು. ಆ ರೀತಿ ಸರ್ವೆ ಮಾಡಿದರೆ ಪರ್‌ಕ್ಯಾಪಿಟ ಇತ್ಯಾದಿ ಪ್ರತಿಯೊಬ್ಬರಿಗೂ ಎಷ್ಟಾಗುತ್ತದೆಂಬುದನ್ನು ಸರ್ಕಾರ ಯೋಚನೆ ಮಾಡಬೇಕು. ಹಳ್ಳಿಗಾಡಿನಲ್ಲಿ ಅನುಕೂಲಸ್ಥರೂ ಇರುತ್ತಾರೆ, ಅಂತಹವರ ಮೇಲೆ ಈ ತೆರಿಗೆಯನ್ನು ಹಾಕಿ. ಕೆಲವು ಕಡೆಗಳಲ್ಲಿ ಶ್ರೀಮಂತರು ಬಡವರೂ ಇರುತ್ತಾರೆ. ಶ್ರೀಮಂತರಾದರೂ ಯಾವ ರೀತಿಯಲ್ಲಾದರೂ ಈ ತೆರಿಗೆಯನ್ನು ಕೊಡುವ ಶಕ್ತಿಯನ್ನುಳ್ಳವರಾಗಿರುತ್ತಾರೆ. ಬಡವರಾದರೂ ಅಂತಹ ಶಕ್ತಿಯನ್ನು ಹೊಂದಿರುವುದಿಲ್ಲ. ಪ್ರಜಾಪ್ರಭುತ್ವದಲ್ಲಿ ರೈತನಾದವನು ಅದರಲ್ಲೂ ಬಡವನಾದವನು ತಾನು ಬೆಳೆದ ಪದಾರ್ಥವನ್ನು ಬಿಟ್ಟು ಗಳಿಸಿಲ್ಲ ಅಥವಾ ರಾರಿಗಿಂತಲೂ ಸಾಗಿಸುವಾಗ ಅದರ ಮೇಲೂ ಸಹ ತೆರಿಗೆ ಕೊಡಬೇಕು ಎಂದು ಹೇಳಿದರೆ ಹೇಗೆ? ಸರ್ಕಾರದವರು ಬಡ ರೈತರ ಮನಸ್ಸು ವಿಶೇಷವಾಗಿ ನೋಯುವಂತೆ ಮಾಡಬೇಕೆಂದು ಯೋಚನೆ ಮಾಡುತ್ತಿರುವುದು ನ್ಯಾಯವಾದುದಲ್ಲ. ಒಂದು ದೃಷ್ಟಿಯಿಂದ ಶ್ರೀಮಂತರ ಬೆನ್ನಿನಮೇಲೆ ಬೀಳತಕ್ಕ ತೆರಿಗೆ ಇದಲ್ಲ. ಸಣ್ಣ ಸಣ್ಣ ಅಧಿಕಾರಿಗಳ ಮೇಲೆ ಅದರಲ್ಲೂ ನಾನ್-ಅಪಿಟಿಯರ್ಸ್ ಮತ್ತು ಬಡವರ ಮೇಲೆ ಬೀಳತಕ್ಕ ತೆರಿಗೆ ಇದು ಆಗಿದೆ. ಕ್ಷೀಣಿರುವುದರಿಂದ ಸಾರ್ವಜನಿಕ ಅಭಿಪ್ರಾಯವನ್ನು ಈ ಮನೋದಿಯ ವಿಷಯದಲ್ಲಿ ತೆಗೆದು ಕೊಳ್ಳದೆ ಅದನ್ನು ಸರ್ಕ್ಯೂಲರ್ ಮಾಡದೆ ಇದ್ದರೆ, ದೇಶದ ಜನಗಳಿಗೆ ಬಹಳ ತೊಂದರೆಯಾಗುತ್ತದೆ ಮತ್ತು ನಷ್ಟವಾಗುತ್ತದೆಂದು ಹೇಳಿ ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

†Sri M. C. NARASIMHAN.—Sir, I rise to make a few observations on this Bill. At the outset I want to dispose of one argument which the Minister made while introducing this Bill. No doubt, we on this side did not say that we would welcome this measure. If it is proved to our satisfaction that it is necessary, then of course, we shall certainly consider and we shall not be unreasonable. But from the preliminary remarks which the Minister made, I am certainly convinced that such a Bill levying suddenly at the outset itself 10 per cent is not justified. He was trying to point out the experience in other States. It may be recollected that in Madras, it is still at the rate of five per cent. Even though the tax was introduced as long back as 1952, they found no occasion for changing the rate to 10 per cent as my Honourable friend is trying to do. Take Bombay for instance. They introduced this tax in 1958 and it is only now they are seeking to raise it to 15 per cent, but on the distinct understanding by the Bombay Road Transport Corporation that the existing passenger fare would not be raised. If the Hon'ble Minister is prepared to give such an assurance, I am prepared to concede this.

Sri S. D. KOTHAWALE.—Is the Member aware that they have already increased the rate and it is more than ours? Is he agreeable to their rates?

Sri M. C. NARASIMHAN.—Sir, let not the Member please throw up his hands in despair. What I am suggesting is, if you want to compare, you must compare all along. What is the condition of your roads?

Sri H. M. CHANNABASAPPA.—If I may tell the Hon'ble Member about *per capita* of 100 sq. miles, Mysore has got something to its own

credit, as compared with other States. Hon'ble Member knows that in K. G. F., there were no roads to go to villages; to-day you can go wherever you want in motor cars.

Sri M. C. NARASIMHAN.—Anyway, I do not wish to get disturbed. In all the neighbouring States it has been started from 5 per cent and gradually it is raised. Even in Punjab it is 5 per cent, whereas here, the Minister has brought it suddenly starting from 10 per cent.

Sir, he have to consider the Bill from two angles; on whom does this tax fall? It is on the passenger. You must also take into consideration the *per capita* incidence when compared with what is prevalent in Madras and see whether this rate could be levied. If the *per capita* incidence in other States is lower than our State or virtually of the same level, then I am entitled to persuade the Minister that this should not be levied. Sir, the other day, the Finance Minister gave some figures and he was very careful, as he is accustomed to jugglery of figures, and he quietly excluded the excise revenue as if it is not a tax on anybody. If you take the figures of *per capita* incidence in Mysore, it would be 15.51 without taking into account the tax on passenger or the surcharge on land revenue or the duty on electricity. If you take the duty on electricity and surcharge on land revenue, it will come to 16.23. If you take into account this motor vehicle tax also, it would be 16.62. Sir, I have taken some figures from the Budget Estimates of Madras for the year 61-62 and the *per capita* incidence in Madras is 16.47. Sir, in Andhra Pradesh, it is 14 and in Kerala it is 14.30. So, in South Indian States, the distinction of Mysore would be ahead of the total tax burden. If our per capital incidence was less than Madras or Kerala or Andhra certainly the Minister was entitled to come and say, he would levy this in order to have uniformity in this. But, when our people have to bear a higher per capital incidence, a much higher development programmes and a much higher road development programmes, how is this Government entitled to come forward and say that they would levy a further tax on the people? Then, Sir, I must say at the very out set that this 90 lakhs which is the estimated income from this, is totally an under-estimate and it is done with a view to mislead this House.

Sri H. M. CHANNABASAHPA.—Sir, I am sorry, I did not refer to the expected income. In 1959, when the Bill was introduced, it was estimated to be 90 lakhs. To-day, the number of vehicles have increased by about 27 per cent and we can expect an income of more or less 25 to 27 per cent higher. Now that Government also proposes to remove the exemption within the municipal limits, that is likely to bring about 10 to 15 lakhs. All told, it would be to the tune of 125 lakhs.

Sri M. C. NARASIMHAN.—Sir, it would be much more than that. In Andhra Pradesh, the total number of buses is 3239 and lorries 6879, whereas in Mysore the lorries are more than 10,000 and buses are more than 4000. So, the income would be far greater. In Andhra, with this